

State of Alaska
Department of Revenue

2001
Fishery Resource Landing Tax Return
(Includes Alaska Seafood Marketing Assessment Return)



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Mailing Address

State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

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Species Code List for Fisheries Business

Use this list when completing schedules for your return.

Species Code	Common Name	Species Code	Common Name
860	abalone	129	flounder, starry
521	arctic char (anadromous)	610	grayling
520	arctic char (general)	193	greenling, atka mackerel
522	arctic char (nonanadromous)	190	greenling, general
630	blackfish	194	greenling, kelp
855	blue mussel	191	greenling, rock
590	burbot	192	greenling, whitespot
810	clam, butter	213	grenadier (rattail)
820	clam, cockle	100	groundfish, general
842	clam, eastern softshell	212	hagfish, pacific
849	clam, general (deadloss)	200	halibut
815	clam, geoduck	230	herring byproducts
840	clam, little-neck	233	herring, bait
830	clam, razor	235	herring, food
812	clam, surf	231	herring, roe on kelp
260	cod, longfin	232	herring, roe only
110	cod, pacific (gray)	234	herring, with sac roe
899	coral	570	inconnu (sheefish)
922	crab, blue king	650	lake chub
927	crab, blue king (deadloss)	601	lamprey, arctic
900	crab, box	603	lamprey, brook
909	crab, box (deadloss)	600	lamprey, pacific
923	crab, brown king	602	lamprey, river
928	crab, brown king (deadloss)	130	lingcod
910	crab, dungeness	640	longnose sucker
919	crab, dungeness (deadloss)	870	octopus
920	crab, king (general)	880	oysters
929	crab, king (general, deadloss)	141	perch, pacific ocean
940	crab, korean horsehair	500	pike, northern
949	crab, korean horsehair (deadloss)	270	pollock (whiting)
951	crab, multispina	970	pollock (whiting--CDQ)
921	crab, red king	97	prowfish
926	crab, red king (deadloss)	142	rockfish, black
924	crab, scarlet king	167	rockfish, blue
925	crab, scarlet king (deadloss)	137	rockfish, bocaccio
937	crab, tanner (bairdi, deadloss)	146	rockfish, canary
930	crab, tanner (general)	149	rockfish, china
939	crab, tanner (general, deadloss)	138	rockfish, copper
938	crab, tanner (opilio, deadloss)	159	rockfish, darkblotched
931	crab, tanner, bairdi	154	rockfish, dusky
933	crab, tanner, grooved	135	rockfish, greenstripe
932	crab, tanner, opilio	136	rockfish, northern
934	crab, tanner, triangle	139	rockfish, other
953	crab, verrilli	147	rockfish, quillback
531	dolly varden (anadromous)	140	rockfish, red
530	dolly varden (general)	153	rockfish, redbanded
532	dolly varden (nonanadromous)	158	rockfish, redstripe
210	eels or eel-like fish	150	rockfish, rosethorn
118	flatfish, deep water	151	rockfish, rougheye
119	flatfish, shallow water	166	rockfish, sharpchin
133	flounder, alaska plaice	152	rockfish, shortraker
121	flounder, arrowtooth	157	rockfish, silvergray
120	flounder, general	143	rockfish, thornyhead (idiots)

Species Code List for Fisheries Business

Use this list when completing schedules for your return.

Species		Species	
Code	Common Name	Code	Common Name
148	rockfish, tiger	516	smelt, capelin
168	rockfish, unspecified demersal	511	smelt, eulachon
169	rockfish, unspecified pelagic	510	smelt, general
144	rockfish, unspecified slope	512	smelt, longfin
156	rockfish, widow	514	smelt, pond
145	rockfish, yelloweye (red snapper)	513	smelt, rainbow
175	rockfish, yellowmouth	515	smelt, surf
155	rockfish, yellowtail	890	snails
710	sablefish (blackcod)	126	sole, butter
999	salmon byproducts	124	sole, dover
401	salmon roe, chinook	128	sole, english
405	salmon roe, chum	122	sole, flathead
403	salmon roe, coho	131	sole, petrale
404	salmon roe, pink	125	sole, rex
402	salmon roe, sockeye	123	sole, rock
410	salmon, chinook	132	sole, sand
411	salmon, chinook under 21 in.	127	sole, yellowfin
450	salmon, chum	875	squid, california market
430	salmon, coho	661	stickleback, ninespine
490	salmon, groundfish bycatch	660	stickleback, threespine
440	salmon, pink	680	sturgeon, general
400	salmon, roe (unspecified)	681	sturgeon, green
420	salmon, sockeye	683	sturgeon, siberian
170	sardine, pacific (pilchard)	682	sturgeon, white
220	saury, pacific	250	tomcod, pacific
852	scallop, (deadloss)	670	trout perch
851	scallop, pink (or calico)	555	trout, brook
850	scallop, weathervane	561	trout, cutthroat (anadromous)
161	sculpin, coastrange	560	trout, cutthroat (general)
163	sculpin, fourhorn	562	trout, cutthroat (nonanadromous)
160	sculpin, general	550	trout, lake
164	sculpin, prickly	541	trout, rainbow
165	sculpin, riffle	540	trout, steelhead
162	sculpin, slimy	720	tuna, albacore
895	sea cucumber	134	turbot, greenland
896	sea urchin	101	waste fish (from trawl shrimp)
180	shad	584	whitefish, arctic cisco
689	shark, general	585	whitefish, bering cisco
690	shark, salmon	588	whitefish, broad
691	shark, spiny dogfish	580	whitefish, general
969	shrimp, (general, deadloss)	589	whitefish, humpback
964	shrimp, coonstripe	583	whitefish, least cisco
960	shrimp, general	587	whitefish, pygmy
963	shrimp, humpy	586	whitefish, round
961	shrimp, pink	211	wrymouths
962	shrimp, sidestripe		
965	shrimp, spot		
700	skate, general		

NOAA/NMFS Product Code Table

Table 1 to Part 679--Product Codes

Fish Product Code/Description	Fish Product Code/Description
03. <u>Bled only</u> . Throat, or isthmus, slit to allow blood to drain.	39. <u>Bones</u> . (if meal, report as 32).
04. <u>Gutted, head on</u> . Belly slit and viscera removed.	54. <u>Gutted, head on, with ice and slime</u> . Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
05. <u>Gutted, head off</u> . IFQ Pacific halibut only.	55. <u>Gutted, head off, with ice and slime</u> . IFQ Pacific halibut only.
06. <u>Head and gutted, with roe</u> .	57. <u>Headed and gutted, Western cut, with ice and slime</u> . IFQ sablefish only.
07. <u>Headed and gutted, Western cut</u> . Head removed just in front of the collar bone, and viscera removed.	58. <u>Headed and gutted, Eastern cut, with ice and slime</u> . IFQ sablefish only.
08. <u>Headed and gutted, Eastern cut</u> . Head removed just behind the collar bone, and viscera removed.	86. <u>Donated prohibited species</u> . Number of Pacific salmon or Pacific halibut, otherwise required to be discarded, that is donated to charity under a NMFS-authorized program
10. <u>Headed and gutted, tail removed</u> . Head removed usually in front of collar bone, and viscera and tail removed.	97. <u>Other retained product</u> . (provide description)
11. <u>Kirimi</u> . Head removed either in front or behind the collar bone, viscera removed, and tail removed by cuts perpendicular to the spine, resulting in a steak.	
12. <u>Salted and split</u> . Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.	
13. <u>Wings</u> . On skates, side fins are cut off next to body.	
14. <u>Roe</u> . Eggs, either loose or in sacs, or skeins.	
15. <u>Pectoral girdle</u> . Collar bone and associated bones, cartilage and flesh.	
16. <u>Heads</u> . Heads only, regardless where severed from body.	
17. <u>Cheeks</u> . Muscles on sides of head.	
18. <u>Chins</u> . Lower jaw (mandible), muscles, and flesh.	
19. <u>Belly</u> . Flesh in region of pelvic and pectoral fins and behind head.	
20. <u>Fillets with skin and ribs</u> . Meat and skin with ribs attached, from sides of body behind head and in front of tail.	
21. <u>Fillets with skin, no ribs</u> . Meat and skin with ribs removed, from sides of body behind head and in front of tail.	
22. <u>Fillets with ribs and no skin</u> . Meat with ribs with skin removed, from sides of body behind head and in front of tail.	
23. <u>Fillets, skinless/boneless</u> . Meat with both skin and ribs removed, from sides of body behind head and in front of tail.	
24. <u>Deep-skin fillet</u> . Meat with skin, adjacent meat with silver lining, and ribs removed from sides of body behind head and in front of tail, resulting in thin fillets.	
30. <u>Surimi</u> . Paste from fish flesh and additives.	
31. <u>Minced</u> . Ground flesh.	
32. <u>Fish meal</u> . Meal from whole fish or fish parts; includes bone meal.	
33. <u>Fish oil</u> . Rendered oil from whole fish or fish parts.	
34. <u>Milt</u> . (in sacs, or testes).	
35. <u>Stomachs</u> . Includes all internal organs.	
36. <u>Octopus/squid mantles</u> . Flesh after removal of viscera and arms.	
37. <u>Butterfly, no backbone</u> . Head removed, belly slit, viscera and most of backbone removed; fillets attached.	
	<u>WHOLE FISH CODES</u>
	When using the following codes, log round weights and not product weights, even if the whole fish is not used.
	01. <u>Whole fish/food fish</u> .
	02. <u>Whole fish/bait</u> . Processed for bait. Sold
	41. <u>Whole fish/destined for offsite fish meal production</u> .
	51. <u>Whole fish/food fish with ice and slime</u> . IFQ sablefish only.
	92. <u>Whole fish/onboard bait</u> . Whole fish used as bait on board vessel. Not sold.
	93. <u>Whole fish/damaged</u> . Whole fish damaged by observer's sampling procedures.
	95. <u>Whole fish/personal use, consumption</u> . Fish or fish products eaten on board or taken off the vessel for personal use. Not sold or utilized as bait.
	<u>DISCARD PRODUCT CODES</u>
	96. <u>Discard, decomposed</u> . Flea-infested fish, parasite-infested fish, decomposed, or previously discarded fish.
	98. <u>Discard, at sea</u> . Whole groundfish and prohibited species discarded by catcher vessels, Catcher/Processors, Motherships, or Buying Stations delivering to Motherships.
	99. <u>Discard, onshore</u> . Discard after delivery and before processing by Shoreside Processors and Buying Stations delivering to Shoreside Processors and in-plant discard of whole groundfish and prohibited species during processing.
	<u>PRODUCT DESIGNATION (see 679.2)</u>
	A <u>Ancillary</u> .
	P <u>Primary</u> .
	R <u>Reprocessed or rehandled</u> .

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State of Alaska
2001 Fishery Resource Landing Tax
Developing Commercial Fish Species

Effective January 1 - December 31, 2001

Developing commercial fish species are taxed at a lower rate (1%) than established commercial fish species (3%). Below is a list of fish and shellfish species that were classified as developing for 2001.

CAUTION: Please make sure that any species that you list on the 2001 Developing Schedules 1D and 2D are included on the list below. Species not listed are presumed to be established commercial fish species and must be reported on the 2001 Established Schedules 1E and 2E.

If you claim on Developing Schedules 1D and 2D any species that are not included in the list below, your return may be adjusted to reflect the higher tax rate (3%) for established commercial fish species.

Developing Commercial Fish Species

Abalone (except Southeast/Yakutat area)

Aquatic Plants

Arrowtooth Flounder

Black Rockfish (Western Region, west of 164°
44' W long only)

Chum Salmon (Norton Sound/Port Clarence,
Kotzebue areas only)

Clams (except hardshell and razor clams in Cook
Inlet and geoduck clams in Southeast Alaska)

Coral (except Cook Inlet)

Crab (except dungeness, C. bairdi
and C. opilio tanner, Korean hair
crab, red, blue and brown king crab)

Flatfish, flounder and sole (except Southeast)

Freshwater Finfish (except the eulachon smelt
fisheries in Prince William Sound)

Hagfish

Halibut (Section 4D-N {St. Lawrence} only)

Herring, food and bait (Chignik, Alaska Peninsula-
Aleutian Islands {except Eastern Aleutians areas},
Port Clarence/Kotzebue Districts of the Bering
Sea and Chukchi Sea waters only})

Herring, sac roe (Port Clarence/Kotzebue/
Nunivak/Norton Sound Districts only)

King Crab (St. Lawrence Island section of
Bering Sea only)

Lamprey

Lingcod (except Southeast, Prince William
Sound and Cook Inlet areas)

Octopus (except Cook Inlet area)

Other Groundfish (except pollock,
Pacific cod, sablefish, yellowfin sole,
Greenland turbot, rock sole and forage
fish (capelin eulachon, other smelts,
lanternfishes, deep-sea smelt, Pacific sand
lance, gunnels, pricklebacks, warbonnets,
eelblennys, cockcombs, shannys,
bristlemouths, lightfishes, anglemouths
and krill)

Pacific Ocean Perch (except in the Gulf of
Alaska, Bering Sea-Aleutian Islands)

Pink Salmon (Akta/Amlia Island, Arctic-Yukon-
Kuskokwim regions only)

Red Sea Urchin (except Cook Inlet area)

Rockfish (except Prince William Sound,
Cook Inlet, Gulf of Alaska areas)

Sandfish

Sea Cucumber (Westward Region Statistical
Area J, west of 159° W long only)

Shrimp, pot gear (except Southeast, Prince
William Sound and Cook Inlet areas)

Shrimp, trawl gear (Bering Sea waters north
of 54° 36' only)

Snails

Squid

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State of Alaska

2001 Fishery Resource Landing Tax

Request for Notice of Value

Page ____ of ____

This form is available on the Internet at www.tax.state.ak.us/forms

Due Date: January 31, 2002

Federal EIN or SSN			Fisheries Business License Number (If Applicable)		
Individual or Corporation Name			Telephone Number		
Business Name			Fax Number		
Mailing Address			E-mail Address		
City	State	Zip Code	Contact Person		

We hereby notify the Alaska Department of Revenue that we are required to file a 2001 fishery resource landing tax return for fishery resources landed in Alaska during 2001. We request that the Department of Revenue provide notice of value for each species listed below. (Note that the species value as provided by the Department of Revenue must be used to file the fishery resource landing tax return).

Species	Species Code

(Attach a separate schedule if more species were landed in 2001).

Signature of Applicant	Type or Print Name	Date
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State of Alaska

2001 Fishery Resource Landing Tax CDQ Credit Application

This form is available on the Internet at www.tax.state.ak.us/forms

Due Date: January 31, 2002

Federal EIN or SSN			Fisheries Business License Number (if applicable)		
Individual or Corporate Name			Telephone Number		
Business Name			Fax Number		
Mailing Address			E-mail Address		
City	State	Zip Code	Contact Person		

Date of Contribution	Name of Nonprofit Corporation Receiving the Contribution (Recipient)				
Recipient Address			Recipient Telephone Number		

Intended use of the contribution*	Amount
Scholarships	
Industry training	
Transportation grants	
Transportation loans	
Facilities grants	
Facilities loans	
Research grants	
Total contributions:	

* All contributions must be fisheries related. Refer to AS 43.77.040 for further definition of criteria which qualify contributions for a CDQ credit.

You must attach the following documents and information before this application can be approved. (Failure to file a timely and complete application as required by AS 43.77.040 constitutes a waiver of the credit.)

1. A receipt from the nonprofit corporation for the amount of the contribution. (Note that only cash contributions made as donations qualify for the credit.)
2. A statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department to audit all of its accounts relating to the contribution;
3. Documentation regarding the authority of the person to harvest under a community development quota;
4. The fishery resources, by unprocessed weight and species, harvested under the community development quota;
5. A statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by AS 43.77.040.

Have you or a related person received a loan or grant from any nonprofit corporation to whom you made a contribution?

☐ Yes

☐ No

Signature of Applicant		Type or Print Name	Date
DEPARTMENT USE ONLY <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		BY: (Signature)	Date

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Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone 907.465.3775
Fax 907.465.2375

State of Alaska
2001 Fishery Resource Landing Tax Return

This form is available on the Internet at www.tax.state.ak.us/forms

DEPARTMENT USE ONLY
FSN

Due Date: March 31, 2002

Federal EIN or SSN			Facility Location or Vessel Name		
Taxpayer Name			Entity Type, Check One: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other, Specify _____		
Business Name			Telephone Number		
Mailing Address			Fax Number		
City	State	Zip Code	E-mail Address		
Contact Person		Title	Check if amended return (attach explanation) <input type="checkbox"/>		

Tax Liability

			DEPT USE ONLY
1a. Established. Enter amount from Part 1, line 4 on Page 14.....	1a		
1b. Developing. Enter amount from Part 2, line 4 on Page 14.....	1b		
1c. Total tax liability. (Add lines 1a and 1b).....	1c		

Credits

2a. Credits for CDQ Contributions (Schedule 3).....	2a		
2b. Credits for other taxes paid (Schedule 4).....	2b		
2c. A.W. "Winn" Brindle Scholarship Credit (Schedule 5).....	2c		
2d. Alaska Education Credit (Schedule 6).....	2d		
2e. Total credits. (Add lines 2a, 2b, 2c, and 2d).....	2e		

Total Liability

3. Net Landing Tax (Subtract line 2e from line 1c).....	3		
4. Seafood Marketing Assessment (Schedule 7).....	4		
5. Recapture taxes (Taxes paid to another jurisdiction and subsequently refunded or credited).....	5		
6. Total Liability. (Add lines 3, 4, and 5).....	6		

Payments

7. Total payments from Payment Schedule on Page 14	7		
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Amount Due

8. If line 6 is larger than line 7, enter amount of tax owed.....	8		
9. Add penalty for late filing (See instructions).....	9		
10. Add penalty for late payment (See instructions).....	10		
11. Interest (11% compounded quarterly).....	11		
12. Add lines 8, 9, 10 and 11.....	12		

Overpayment

13. If line 7 is greater than line 6, subtract line 6 from line 7.....	13		
14. Amount of overpayment to be credited to 2001 estimated landing tax.....	14		
15. Amount of overpayment to be refunded (Subtract line 14 from line 13).....	15		

Note: If your total liability exceeds \$150,000 you must wire transfer funds.

Check if you are remitting by: ☐ Wire Transfer ☐ EFT Receipt Number _____

I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
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DEPARTMENT USE ONLY

VALIDATION

PMD:

2001 Fishery Resource Landing Tax Return

Name	EIN or SSN
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NOTE: First complete Schedules 1 and 2, as needed. Then transfer the totals to Part 1 and Part 2 below.

Part 1: ESTABLISHED	Total Value	DEPARTMENT USE ONLY
1. Schedule 1E (Established) ▶		
2. Schedule 2E (Established) ▶		
3. Total Value (add lines 1 and 2)		
4. TAX. Multiply line 3 by .03 (3%). Enter here and on Page 13, line 1a		

Part 2: DEVELOPING	Total Value	DEPARTMENT USE ONLY
1. Schedule 1D (Developing) ▶		
2. Schedule 2D (Developing) ▶		
3. Total Value (add lines 1 and 2)		
4. TAX. Multiply line 3 by .01 (1%). Enter here and on Page 13, line 1b		

PAYMENT SCHEDULE

Estimated Payments	Date	Amount	DEPARTMENT USE ONLY
1st Quarter			
2nd Quarter			
3rd Quarter			
4th Quarter			
Overpayment carryforward from prior year.			
Total Payments - Enter on Page 13, line 7.			

2001 Fishery Resource Landing Tax

Page ____ of ____

Name	EIN or SSN
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SCHEDULE 1E - ESTABLISHED

Fisheries Resources **NOT** Harvested Under a Community Development Quota (CDQ).

Species	Species ▶ Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed ▶ Weight (lbs) *	▶ Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price ▶ per pound)	▶ Landing Location (Latitude and Longitude)
Total (Enter the total unprocessed value on Form 04-680, Page 14, Part 1, line 1).....									

Recovery Codes

A - Actual scale weight

V - NMFS volumetric measurements

N - NMFS recovery rate

O - Other (specify)

*** Note:** For Sablefish only, use headed and gutted weight.

2001 Fishery Resource Landing Tax Return

Name	EIN or SSN
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SCHEDULE 1D - *DEVELOPING*

Fisheries Resources NOT Harvested Under a Community Development Quota (CDQ).

Species	Species ▶ Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed Weight (lbs) *	▶ Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price per pound) ▶	Landing Location (Latitude and Longitude) ▶
Total (Enter the total unprocessed value on Form 04-680, Page 14, Part 2, line 1)									

Recovery Codes

A - Actual scale weight

V - NMFS volumetric measurements

N - NMFS recovery rate

O - Other (specify)

*** Note:** For Halibut only, use headed and gutted weight.

2001 Fishery Resource Landing Tax Return

Name	EIN or SSN
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SCHEDULE 2E - ESTABLISHED

Fisheries Resources Harvested Under a Community Development Quota (CDQ).

Species	Species ▶ Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed Weight (lbs) *	▶ Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price ▶ per pound)	Landing Location (Latitude and Longitude if not within community boundary) ▶
Total (Enter the total unprocessed value on Form 04-680, Page 14, Part 1, line 2).....									

Recovery Codes
A - Actual scale weight
V - NMFS volumetric measurements

N - NMFS recovery rate
O - Other (specify)

*** Note:** For Sablefish only, use headed and gutted weight.

2001 Fishery Resource Landing Tax Return

Name	EIN or SSN
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SCHEDULE 2D - *DEVELOPING*

Fisheries Resources Harvested Under a Community Development Quota (CDQ).

Species	Species Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed Weight (lbs) *	Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price per pound)	Landing Location (Latitude and Longitude if not within community boundary)
Total (Enter the total unprocessed value on Form 04-680, Page 14, Part 2, line 2)									

Recovery Codes

A - Actual scale weight
V - NMFS volumetric measurements

N - NMFS recovery rate
O - Other (specify)

*** Note:** For Halibut only, use headed and gutted weight.

2001 Fishery Resource Landing Tax Return

Name	EIN or SSN
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Schedule 3 - Credit for Approved Contributions Under a CDQ

Explanation: A taxpayer who harvests a fishery resource under the provisions of a community development quota may claim qualifying contributions as a credit. Contributions must have been approved by the Department of Revenue.

Limitation: The credit is limited to 45.45 % of the tax due on the value of the fishery resource harvested under the community development quota.

		DEPARTMENT USE ONLY
1. Total unprocessed value from Schedule 2E (Established) times 3% (.03).....	1	
2. Total unprocessed value from Schedule 2D (Developing) times 1% (.01).....	2	
3. Tax on resources harvested under a CDQ (add lines 1 and 2).....	3	
4. Maximum credit available (multiply line 3 by 45.45% (.4545)).....	4	
5. Approved contributions for the tax year (From CDQ Credit Application Form).....	5	
6. CDQ Credit. (Enter lesser of line 4 or line 5 here and on Page 13, line 2a).....	6	

Form 04-680.3.CDQ (Rev 01/02)

Schedule 4 - Credit for Other Taxes Paid

Explanation: Before a credit is allowed for taxes paid to another jurisdiction, you must attach a statement attesting that the tax has been paid, indicating the date the payment was made, describing the nature of the tax and providing citation to the statutory or other legal authority of the jurisdiction that imposed the tax. You must also attach a copy of the return or report filed with other jurisdictions for which credits are being claimed.

Limitation: The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the landing tax liability that applies to the same fishery resource. For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

		DEPARTMENT USE ONLY
1. Enter tax liability reported on Part 1 (Established) line 4 on Page 14.....	1	
2. Enter tax liability reported on Part 2 (Developing) line 4 on Page 14.....	2	
3. Maximum credit (add line 1 and 2).....	3	
4. Taxes paid to another jurisdiction.....	4	
5. Credit for other taxes. (Enter lesser of line 3 or 4 here and on Page 13, line 2b).....	5	

Form 04-680.4.COT (Rev 01/02)

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2001 Fishery Resource Landing Tax Return

Name	EIN or SSN
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Schedule 5 - A.W. "Winn" Brindle Scholarship Credit

Explanation of Credit. A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle memorial scholarship fund.

Limitation. The credit is limited to 5% of the landing tax liability. You need to complete only one schedule if you file more than one return.

		DEPARTMENT USE ONLY
1. Total tax before credit. Enter the amount from page 13, line 1c, of your Alaska Fishery Resource Landing Tax Return.....	1	
2. A.W. "Winn" Brindle Scholarship contribution made during 2001.....	2	
3. Multiply line 1 by 5% (.05).....	3	
4. Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 13, line 2c, of Form 04-680.....	4	

Form 04-680.5.WB (Rev 01/02)

Schedule 6 - Education Credit

Explanation of Credit. A taxpayer is allowed a credit for cash contributions accepted for direct instruction, research, and educational support purposes, including library and museum acquisitions. Contributions accepted for endowment purposes are also eligible for the credit. The contribution must be given to an accredited, public or private nonprofit, two or four-year college or university foundation in Alaska.

Limitation. The credit is limited to 50% of contributions of not more than \$100,000; and 100% of the next \$100,000 of contributions. A contribution claimed as a credit under this section may not be claimed as a credit against other state taxes. See AS 43.75.018.

You need to complete only one schedule if you file more than one return.

Recipient	Date	Amount	
			DEPARTMENT USE ONLY
1. Amount of qualified cash contributions.....	1		
2. Multiply the lesser of line 1 or \$100,000 by 50% (.50).....	2		
3. Enter 100% of the next \$100,000 of contribution.....	3		
4. Total Alaska education credit. Add lines 2 and 3; enter here and on Page 13, line 2d, of Form 04-680.....	4		

Form 04-680.6.EC (Rev 01/02)

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Estimated Payment Voucher
Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2002	
Calendar Quarter	Due Date
<input type="checkbox"/> First	March 31
<input type="checkbox"/> Second	June 30
<input type="checkbox"/> Third	September 30
<input type="checkbox"/> Fourth	December 31

DEPARTMENT OF REVENUE
DEPARTMENT USE ONLY
Date Received

VALIDATION

☛ Mail payment to : Alaska Department of Revenue; PO Box 110420; Juneau, AK 99811-0420

Form 04-597 (Rev 01/02)

This form must accompany your estimated payment.

Estimated Payment Voucher
Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2002	
Calendar Quarter	Due Date
<input type="checkbox"/> First	March 31
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DEPARTMENT OF REVENUE
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Estimated Payment Voucher
Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2002	
Calendar Quarter	Due Date
<input type="checkbox"/> First	March 31
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DEPARTMENT OF REVENUE
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VALIDATION

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Estimated Payment Voucher
Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2002

<i>Calendar Quarter</i>	<i>Due Date</i>
<input type="checkbox"/> First	March 31
<input type="checkbox"/> Second	June 30
<input type="checkbox"/> Third	September 30
<input type="checkbox"/> Fourth	December 31

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Estimated Payment Voucher
Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2002

<i>Calendar Quarter</i>	<i>Due Date</i>
<input type="checkbox"/> First	March 31
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Estimated Payment Voucher
Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2002

<i>Calendar Quarter</i>	<i>Due Date</i>
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**State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420**

FISHERY RESOURCE LANDING TAX RETURN

TO: